

## GENERAL INSTRUCTIONS TO COMPLETE THE ANNUAL ROAD AND STREET FINANCE REPORT

Idaho Code 340-708 requires the certification of road fund disbursements by the 30th of September for the preceding fiscal year. These instructions are intended to help you comply with that section of the Idaho Code.

This certification must be submitted on the form provided by the State of Idaho titled, "Annual Road and Street Financial Report."

Any additional information you wish to submit should be attached to this report on 8 1/2" by 11" paper.

Page 1, consists of receipts of funds used on the Local Highway Jurisdiction's roads, streets and highways. The receipts are divided into three general revenue sources including LOCAL, STATE and FEDERAL funding.

**NOTE: ROUND ALL ENTRIES TO THE NEAREST DOLLAR. FOR EXAMPLE \$12,345.67 SHOULD BE ROUNDED TO \$12,346.**

### **RECEIPTS**

Line 1. This balance should be the same as the previous October 1st balance. If the amount is different from the ending balance of the previous fiscal year, a brief explanation should be attached.

### **FUNDS FROM LOCAL SOURCES**

- Line 2. Property tax source comes from the ad valorem tax for road and bridge programs, including penalties and interest. If your jurisdiction has no dedicated mill rate for roads and bridges, the amount of this line should be listed on line 5 as a fund transfer from non-highway accounts.
- Line 3. Any income from the sale of property or equipment that has been purchased from dedicated highway user revenue or revenue that is to be used for road and bridge purposes.
- Line 4. Interest collected from the investment of road and street funds or any interest that has been used for road and street purposes, such as from the funds from the state pool.
- Line 5. Any funds used from other than highway sources for road, street and bridge work should be listed here, such as transfers from the general fund.
- Line 6. List any proceeds from the sale of bonds, including bonds for LID's that improve roads and bridges.
- Line 7. List any proceeds from the issuance of notes, such as short-term loans from local banks.
- Line 8. Any income you have received from the assessment of Local impact fees on new development for road and bridge purposes.
- Line 9. List the local option registration fee receipts, if applicable, in your jurisdiction.
- Line 10. This line is a catch-all for any other **local** receipts or transfers in.
- Line 11. Total of lines 2 through 10.

### **FUNDS FROM THE STATE OF IDAHO**

- Line 12. This line should include the highway user revenues you have received.
- Line 13. This should include any sales tax or inventory replacement tax funds you have received.
- Line 14. This line should include revenue sharing.
- Line 15. Other state funds (specify).
- Line 16. List any other **state** receipts or transfers, such as, State Insurance Funds, etc.
- Line 17. Total of lines 12 through 16.

### **FUNDS FROM FEDERAL GOVERNMENT**

- Line 18. List any receipts from the Forest Reserve Apportionment.
- Line 19. List any Federal-aid funds used to rehabilitate or replace critical bridges in the Federal-Aid Program.
- Line 20. List any Federal-aid funds used from the STP Rural Program. This affects counties and highway districts.
- Line 21. List any Federal-aid funds received from the STP Urban Account. This affects those cities over 5,000 population, as of 1990 census.
- Line 22. List all other **federal** receipts or transfers that were used for roads and bridges.
- Line 23. Total of lines 18 through 22.
- Line 24. Enter the total of lines 11 plus 17 plus 23. This represents the total revenue received during the year for roads, street and bridge purposes.

(Continued on other side.)

## **DISBURSEMENTS**

In **general**, work is described as construction if it improves upon the design of an "as constructed" highway, such as, widening, changing grades, paving a gravel road, replacing drainage structures, etc. Maintenance is **generally**, work necessary to maintain a roadway as it was originally constructed. This would include seal coating, signing, adding gravel to a gravel road, repairing a bridge, replacing guard rails and guide posts, etc.

## **NEW CONSTRUCTION**

- Line 25. This line should include the cost of construction for roads and streets, including equipment, labor and benefits. Engineering is to be included on line 52.
- Line 26. The cost for bridge, culvert construction and storm drainage should be shown including materials, equipment, labor and benefits.
- Line 27. This should include all costs associated with railroad crossing improvements, including materials, equipment, labor and benefits. It could include newly installed signals or other traffic control devices for safety improvements.
- Line 28. Any other New Construction items including materials, equipment, labor and benefits.
- Line 29. Total of lines 25 through 28.

## **RECONSTRUCTION/REPLACEMENT/REHABILITATION**

This category should include all roadway and bridge work not considered new construction or routine maintenance.

- Line 30. Summary of expenditures for rebuilding, relocating or pavement upgrades, other than chip sealing.
- Line 31. Expenditures made for the reconstruction, replacement, or rehabilitation of bridges, culverts and storm drains. If longer or wider, should be shown under New Construction.
- Line 32. General rehabilitation to existing conditions of any railroad crossing facilities.
- Line 33. Any other project costs or activities associated with reconstruction, replacement and rehabilitation.
- Line 34. Total of lines 30 through 33.

## **ROUTINE MAINTENANCE**

This group includes those items of work not fitting in the New Construction or Reconstruction / Replacement / Rehabilitation categories.

- Line 35. Cost for chip sealing or seal coating of any type, including slurry or sand seals.
- Line 36. Summary of disbursements made for patching of asphalt, gravel or concrete roadways, including bridge surface patching.
- Line 37. This should include expenditures for snow removal, including sanding and operations.
- Line 38. This generally is meant for grading and blading of gravel or unpaved roadway surfaces.
- Line 39. Any general maintenance used for maintaining railroad crossings, in a reasonable fashion.
- Line 40. Any other specific maintenance-type items should be included.
- Line 41. Total of lines 35 through 40.

## **EQUIPMENT**

- Line 42. Total of expenditures made for new equipment purchases (all major pieces of equipment).
- Line 43. Annual expenditures for equipment lease/purchase.
- Line 44. Expenditures made for equipment maintenance, such as fuel, oil, tires, batteries, mechanics, labor and benefits, etc.
- Line 45. Any other expenditures for equipment.
- Line 46. Total of lines 42 through 45.

## **ADMINISTRATION**

- Line 47. This line should include office costs, insurance, FICA, building maintenance, telephone, power, lights, office staff, etc. Where possible, the cost for non-office personnel should be allocated to the appropriate category above. For example, salaries paid for patching should be included on line 36. A percentage of road supervisors, foremen, commissioners, or city council members may be included in this item, if for road, street and bridge purposes.

## **OTHER**

This section is used to capture any other expenditures associated with road, street and bridge expenditures.

- Line 48. Total expended for right-of-way and property purchases, including appraisals and negotiations.
- Line 49. Any expenditures made for property leases, including buildings and gravel sources.
- Line 50. Expenditures for street lighting facilities.
- Line 51. Professional services expenditure for audit, legal and other services.
- Line 52. Total expenditures for engineering services, including design, inspection and surveying, if necessary.
- Line 53. Summation of interest expended for bonds, including bonds associated with local LIDs.
- Line 54. Summary of interest expended on notes or loans from local bank facilities.
- Line 55. Disbursements for the redemption of bonds, including those associated with LIDs.
- Line 56. Redemption of notes, including loans with banking institutions.
- Line 57. List any payments made to other local government entities. This would be other than those made for routine maintenance and construction projects.
- Line 58. Any transfer from dedicated highway funds to non-highway accounts.
- Line 59. All other local expenditures.
- Line 60. Total of lines 48 through 59.
- Line 61. Total of lines 29 plus 34 plus 41 plus 46 plus 47 plus 60.
- Line 62. The difference between line 24 and line 61.
- Line 63. The closing balance should be the summation of lines 1 and 62.
- Line 64. Show funds obligated for specific future projects.
- Line 65. Show funds retained for general operations and maintenance carried over to the next year.
- Line 66. This line is used for other adjustments, such as audit adjustments or correcting inaccurate information.
- Line 67. The ending balance is line 63 minus the sum of line 64 and line 65.

**This report must be signed by the appropriate staff member, and the appropriate elected official as shown on page 1 in the shaded areas.**